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AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of patterning a substrate according to a predetermined path, said method including forming a liquid film on the substrate surface and directing laser energy from a laser through the film to etch the substrate surface, the laser energy causing laser-induced sonic cavitation of the liquid film which etches the substrate and avoids formation of shoulder-like structures at a rim of irradiated portions of the substrate surface,

wherein etched material is carried away from the substrate surface via evaporation of the film during said etching.

- 2. (Original) The method of claim 1, wherein the liquid film is formed on the substrate surface by jetting a liquid vapour onto the substrate surface.
- 3. (Previously Presented) The method of claim 2, wherein the liquid vapour comprises at least one component selected from the group consisting of water, an alcohol, an inert liquid, and a non-reactive liquid.
- 4. (Previously Presented) The method of claim 2, wherein the thickness of the liquid film is in the range of several micrometers to several tens of micrometers.
- 5. (Currently Amended) The method of claim ± 2 , wherein the liquid vapour is jetted with a gas to carry the liquid vapour onto the substrate surface.

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- 6. (Previously Presented) The method of claim 5, wherein the gas comprises at least one component selected from the group consisting of nitrogen, compressed air, oxygen, and an inert gas.
- 7. (Previously Presented) The method of claim 1, wherein the laser directs laser energy in pulses of predetermined duration.
- 8. (Original) The method of claim 7, wherein the pulse duration is the range of 1 to 100ns.
- 9. (Previously Presented) The method of claim 1, wherein the laser fluence of the laser is more than the etching threshold of the substrate.
- 10. (Original) The method of claim 9, wherein the laser fluence is more than 150 mJ/cm².
- 11. (Previously Presented) The method of claim 1, wherein the substrate surface has an ITO film onto which the liquid film is formed.
- 12. (Previously Presented) The method of claim 1, wherein the substrate has one or more layers.
- 13. (Original) The method of claim 12, wherein at least one layer of the substrate is silicon oxide.
- 14. (Original) The method of claim 13, wherein the silicon oxide layer is the top layer of the substrate.
- 15. (Previously Presented) The method of claim 1, wherein the substrate is substantially composed of glass, quartz and/or silicon.

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16. (Previously Presented) The method of claim 1, wherein the substrate is an ITO film IC package, silicon wafer, conductor, semiconductor or insulator.